

**LEVY RATES FOR THE COUNTY AND CITIES IN
DODDRIDGE COUNTY**

FISCAL YEAR ENDING JUNE 30, 2011

(RATES OF LEVY IN CENTS PER \$100 VALUATION)

	CLASS 1	CLASS 2	CLASS 3 & 4
RURAL DISTRICT RATES			
STATE CURRENT	0.25	0.50	1.00
COUNTY CURRENT	12.75	25.50	51.00
COUNTY BONDS	-	-	-
COUNTY EXCESS LEVY			
1. Library/Health/WVU/Parks	2.71	5.42	10.84
2. Fire & EMS	1.35	2.70	5.40
3. Name	-	-	-
4. Name	-	-	-
5. Name	-	-	-
6. Name	-	-	-
SCHOOL CURRENT	19.40	38.80	77.60
SCHOOL PERMANENT IMPROVEMENT	-	-	-
SCHOOL BONDS	5.33	10.66	21.32
SCHOOL EXCESS	22.95	45.90	91.80
Total Rural District Rates			
(State, County and School Rates)	64.74	129.48	258.96

MUNICIPAL RATES

WEST UNION

MUNICIPAL CURRENT	12.50	25.00	50.00
MUNICIPAL BONDS	-	-	-
MUNICIPAL EXCESS LEVY I	-	-	-
MUNICIPAL EXCESS LEVY II	-	-	-
Total Rural District and Municipal Rates	77.24	154.48	308.96

DODDRIDGE COUNTY
Assessment and Levies
2010-2011

DODDRIDGE COUNTY
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2010-2011

Current Year	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Class I			
Personal Property	\$ 0	12.75	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 115,041,210	25.50	\$ 293,355
Personal Property	1,397,628		3,564
Total Class II	\$ 116,438,838		\$ 296,919
Class III			
Real Estate	\$ 50,766,790	51.00	\$ 258,911
Personal Property	230,625,021		1,176,188
Public Utility	50,644,574		258,287
Total Class III	\$ 332,036,385		\$ 1,693,386
Class IV			
Real Estate	\$ 4,264,320	51.00	\$ 21,748
Personal Property	2,690,492		13,722
Public Utility	2,100,876		10,714
Total Class IV	\$ 9,055,688		\$ 46,184
Total Value & Projected Revenue	\$ 457,530,911		\$ 2,036,489
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	142,554
Less Tax Discounts		2.00%	37,879
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)			0
Total Projected Property Tax Collection			1,856,056
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	37,121
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)			\$ 1,818,935

DODDRIDGE COUNTY CALCULATING REDUCED LEVY RATE 2010-2011

CLASS	ROLL BACK VALUE (Column E)	X	WEIGHTING	=	WEIGHTED ASSESSED VALUE
Class 1	\$ <u>0</u>	X	0.01	=	\$ <u>0</u>
Class 2	<u>115,931,418</u>	X	0.02	=	<u>2,318,628</u>
Class 3	<u>296,464,401</u>	X	0.04	=	<u>11,858,576</u>
Class 4	<u>8,922,041</u>	X	0.04	=	<u>356,882</u>
Total All Classes	\$ <u><u>421,317,860</u></u>		(Total WAV)		\$ <u><u>14,534,086</u></u>

Previous year's projected revenue X 101% + % for Assessor: 2.00%
 \$ 1,798,840 X 103.00% % = \$ 1,852,805

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (Total WAV)**
 (use 4 decimal places here) = \$ 0.1275

The result of this division is then multiplied x 100 (use 2 decimal places here)
 and this will = the Class 1 Levy Rate in cents per \$100 of assessed value 12.75

The Class 2, 3, and 4 Levy Rates are determined by multiplying the Class 1 Rate as follows:

Class 1 Rate 12.75 ¢ X 2 = 25.50 **Class 2 Rate:**

Class 1 Rate 12.75 ¢ X 4 = 51.00 **Class 3 & 4 Rate:**

DO NOT USE RATES IN EXCESS OF 2 DECIMAL PLACES

Divide by the **TOTAL WEIGHTED ASSESSED VALUE (TOTAL WAV) USE 4 DECIMAL POINTS HERE** **0.1275**

DODDRIDGE COUNTY
EXCESS LEVY PAGE
Library/Health/WVU/Parks
2010-2011

	Column E Certificate of Valuation Assessed Value for Tax Purposes	<u>Levy</u> Rate/\$100	<u>Levy</u> Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____ 0	2.705	\$ _____ 0
Public Utility	_____ 0		_____ 0
Total Class I	\$ _____ 0		\$ _____ 0
Class II			
Real Estate	\$ _____ 115,041,210	5.41	\$ _____ 62,237
Personal Property	_____ 1,397,628		_____ 756
Total Class II	\$ _____ 116,438,838		\$ _____ 62,993
Class III			
Real Estate	\$ _____ 50,766,790	10.82	\$ _____ 54,930
Personal Property	_____ 230,625,021		_____ 249,536
Public Utility	_____ 50,644,574		_____ 54,797
Total Class III	\$ _____ 332,036,385		\$ _____ 359,263
Class IV			
Real Estate	\$ _____ 4,264,320	10.82	\$ _____ 4,614
Personal Property	_____ 2,690,492		_____ 2,911
Public Utility	_____ 2,100,876		_____ 2,273
Total Class IV	\$ _____ 9,055,688		\$ _____ 9,798
Total Value & Projected Revenue	\$ _____ 457,530,911		_____ 432,054
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	_____ 30,244
Less Tax Discounts		2.00%	_____ 8,036
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .	_____ 393,774

PLEASE CHECK ONE: THE EXCESS LEVY IS:

- NOT INCLUDED IN GENERAL FUND
 INCLUDED IN GENERAL FUND

IF EXCESS LEVY IS INCLUDED IN GENERAL FUND,
REPORT THIS TOTAL ON PAGE 4 IN ACCOUNT # 301-90:

\$

**DODDRIDGE COUNTY
EXCESS LEVY PAGE
Fire & EMS
2010-2011**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Levy Taxes Levied
Current Year			
Class I			
Personal Property	\$ 0	1.35	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 115,041,210	2.70	\$ 31,061
Personal Property	1,397,628		377
Total Class II	\$ 116,438,838		\$ 31,438
Class III			
Real Estate	\$ 50,766,790	5.40	\$ 27,414
Personal Property	230,625,021		124,538
Public Utility	50,644,574		27,348
Total Class III	\$ 332,036,385		\$ 179,300
Class IV			
Real Estate	\$ 4,264,320	5.40	\$ 2,303
Personal Property	2,690,492		1,453
Public Utility	2,100,876		1,134
Total Class IV	\$ 9,055,688		\$ 4,890
Total Value & Projected Revenue	\$ 457,530,911		215,628
Less Delinquencies, Exonerations & Uncollectable Taxes		7.00%	15,094
Less Tax Discounts		2.00%	4,011
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .	196,523

PLEASE CHECK ONE: THE EXCESS LEVY IS:

- NOT INCLUDED IN GENERAL FUND
 INCLUDED IN GENERAL FUND

IF EXCESS LEVY IS INCLUDED IN GENERAL FUND,
 REPORT THIS TOTAL ON PAGE 4 IN ACCOUNT # 301-90:

\$

DODDRIDGE COUNTY SCHOOL BOARD
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2010-2011

	Column E Certificate of Valuation Assessed Value for Tax Purposes	<u>Levy Rate/\$100</u>	<u>Levy Taxes Levied</u>
Current Year			
Class I			
Personal Property	\$ <u> 0</u>	19.40	\$ <u> 0</u>
Public Utility	<u> 0</u>		<u> 0</u>
Total Class I	\$ <u> 0</u>		\$ <u> 0</u>
Class II			
Real Estate	\$ <u> 115,041,210</u>	38.80	\$ <u> 446,360</u>
Personal Property	<u> 1,397,628</u>		<u> 5,423</u>
Total Class II	\$ <u> 116,438,838</u>		\$ <u> 451,783</u>
Class III			
Real Estate	\$ <u> 50,766,790</u>	77.60	\$ <u> 393,950</u>
Personal Property	<u> 230,625,021</u>		<u> 1,789,650</u>
Public Utility	<u> 50,644,574</u>		<u> 393,002</u>
Total Class III	\$ <u> 332,036,385</u>		\$ <u> 2,576,602</u>
Class IV			
Real Estate	\$ <u> 4,264,320</u>	77.60	\$ <u> 33,091</u>
Personal Property	<u> 2,690,492</u>		<u> 20,878</u>
Public Utility	<u> 2,100,876</u>		<u> 16,303</u>
Total Class IV	\$ <u> 9,055,688</u>		\$ <u> 70,272</u>
Total Value & Projected Revenue	\$ <u> 457,530,911</u>		\$ <u> 3,098,657</u>
Less Delinquencies, Exonerations & Uncollectable Taxes		4.00%	<u> 123,946</u>
Less Tax Discounts		1.00%	<u> 29,747</u>
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		.....	<u> 0</u>
Total Projected Property Tax Collection		.....	<u> 2,944,964</u>
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	<u> 58,899</u>
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)		.....	<u> 2,886,065</u>

**DODDRIDGE COUNTY SCHOOL BOARD
EXCESS LEVY PAGE**

2010-2011

	Column E Certificate of Valuation Assessed Value for Tax Purposes	<u>Levy Rate/\$100</u>	<u>Levy Taxes Levied</u>
Current Year			
Class I			
Personal Property	\$ _____ 0	22.95	\$ _____ 0
Public Utility	_____ 0		_____ 0
Total Class I	\$ _____ 0		\$ _____ 0
Class II			
Real Estate	\$ _____ 115,041,210	45.90	\$ _____ 528,039
Personal Property	_____ 1,397,628		_____ 6,415
Total Class II	\$ _____ 116,438,838		\$ _____ 534,454
Class III			
Real Estate	\$ _____ 50,766,790	91.80	\$ _____ 466,039
Personal Property	_____ 230,625,021		_____ 2,117,138
Public Utility	_____ 50,644,574		_____ 464,917
Total Class III	\$ _____ 332,036,385		\$ _____ 3,048,094
Class IV			
Real Estate	\$ _____ 4,264,320	91.80	\$ _____ 39,146
Personal Property	_____ 2,690,492		_____ 24,699
Public Utility	_____ 2,100,876		_____ 19,286
Total Class IV	\$ _____ 9,055,688		\$ _____ 83,131
Total Value & Projected Revenue	\$ _____ 457,530,911		_____ 3,665,679
Less Delinquencies, Exonerations & Uncollectable Taxes		4.00%	_____ 146,627
Less Tax Discounts		1.00%	_____ 35,191
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .	_____ 3,483,861

PLEASE CHECK ONE: THE EXCESS LEVY IS:

- NOT INCLUDED IN GENERAL FUND
 INCLUDED IN GENERAL FUND

**IF EXCESS LEVY IS INCLUDED IN GENERAL FUND,
REPORT THIS TOTAL ON PAGE 4 IN ACCOUNT # 301-90:**

\$

DODDRIDGE COUNTY SCHOOL BOARD BOND LEVY PAGE

2010-2011

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ 0	5.33	\$ 0
Public Utility	0		0
Total Class I	\$ 0		\$ 0
Class II			
Real Estate	\$ 115,041,210	10.66	\$ 122,634
Personal Property	1,397,628		1,490
Total Class II	\$ 116,438,838		\$ 124,124
Class III			
Real Estate	\$ 50,766,790	21.32	\$ 108,235
Personal Property	230,625,021		491,693
Public Utility	50,644,574		107,974
Total Class III	\$ 332,036,385		\$ 707,902
Class IV			
Real Estate	\$ 4,264,320	21.32	\$ 9,092
Personal Property	2,690,492		5,736
Public Utility	2,100,876		4,479
Total Class IV	\$ 9,055,688		\$ 19,307
Total Value & Projected Revenue	\$ 457,530,911		851,333
Less Delinquencies, Exonerations & Uncollectable Taxes		9.10%	77,471
Less Tax Discounts		. . . . .	0
Net Amount to be Raised by Levy For Budget Purposes:		. . . . .	773,862

PLEASE CHECK ONE: THE EXCESS LEVY IS:

- NOT INCLUDED IN GENERAL FUND
 INCLUDED IN GENERAL FUND

IF EXCESS LEVY IS INCLUDED IN GENERAL FUND,

REPORT THIS TOTAL ON PAGE 4 IN ACCOUNT # 301-90:

\$

**WEST UNION
LEVY PAGE
REGULAR CURRENT EXPENSE LEVY
2010-2011**

	Column E Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
Current Year			
Class I			
Personal Property	\$ _____ 0	12.50	\$ _____ 0
Public Utility	_____ 0		_____ 0
Total Class I	\$ _____ 0		\$ _____ 0
Class II			
Real Estate	\$ _____ 5,979,220	25.00	\$ _____ 14,948
Personal Property	_____ 48,220		_____ 121
Total Class II	\$ _____ 6,027,440		\$ _____ 15,069
Class IV			
Real Estate	\$ _____ 4,264,320	50.00	\$ _____ 21,322
Personal Property	_____ 2,690,492		_____ 13,452
Public Utility	_____ 2,100,876		_____ 10,504
Total Class IV	\$ _____ 9,055,688		\$ _____ 45,278
Total Value & Projected Revenue	\$ _____ 15,083,128		\$ _____ 60,347
Less Delinquencies, Exonerations, & Uncollectable Taxes:		5.00%	3,017
Less Tax Discounts		2.00%	1,147
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense taxes levied only)		.....	0
Total Projected Property Tax Collection		.....	56,183
Less Assessor Valuation Fund (Subtracted from regular current expense taxes levied only)		2.00%	1,124
Net Amount to be Raised by Levy of Property Taxes For Budget Purposes (Transfer amount to #301-01 on page 4)		.....	\$ _____ 55,059

DODDRIDGE COUNTY

Assessor's Valuation Fund Budget Projections

FY 2011-2012

Report Date:

DODDRIDGE COUNTY COUNTY COMMISSION

	2010-2011 Budget	Levy Rate	Taxes Levied
Class I	0	12.75	0
Class II	116,438,838	25.50	296,919
Class III	332,036,385	51.00	1,693,386
Class IV	9,055,688	51.00	46,184
Total	457,530,911		2,036,489
Less uncollectables 7%			<u>142,554</u>
Projected tax collection			<u>1,893,935</u>

2% Assessor's Valuation Fund

37,879

DODDRIDGE COUNTY SCHOOL BOARD

	2010-2011 Budget	Levy Rate	Taxes Levied
Class I	0	19.40	0
Class II	116,438,838	38.80	451,783
Class III	332,036,385	77.60	2,576,602
Class IV	9,055,688	77.60	70,272
Total	457,530,911		3,098,657
Less uncollectables 7%			<u>216,906</u>
Projected tax collection			<u>2,881,751</u>

2% Assessor's Valuation Fund

57,635

Assessor's Valuation Fund Budget Projections FY 2011-2012

Report Date:

WEST UNION

	2010-2011 Budget	Levy Rate	Taxes Levied	
Class I	0	12.50	0	
Class II	6,027,440	25.00	15,069	
Class IV	9,055,688	50.00	45,278	
Total	15,083,128		60,347	
Less uncollectables 7%			<u>4,224</u>	
Projected tax collection			<u>56,123</u>	
				2% Assessor's Valuation Fund
				1,122
TOTAL CO. COMMISSION, BOARD & MUNICIPALITIES				<u><u>96,636</u></u>